

Senate File 2284

S-5053

Amend Senate File 2284 as follows:

1. Page 1, after line 8 by inserting:

<Sec. \_\_\_\_\_. Section 214.1, subsection 1, Code 2014, is amended to read as follows:

1. "*Biodiesel*", "*biodiesel fuel*", "*biofuel*", "*diesel fuel*", "*E-85 gasoline*", "*ethanol*", "*gasoline*", "*motor fuel*", "*retail dealer*", "*retail motor fuel site*", and "*wholesale dealer*" mean the same as defined in section 214A.1.>

2. Page 1, by striking lines 11 through 34 and inserting:

<1. A retail dealer operating a retail motor fuel site shall comply with the applicable requirements of the Americans with Disabilities Act of 1990, to the extent required in that Act.

2. a. A retail dealer operating a retail motor fuel site shall offer refueling assistance upon the request of a customer who is an individual with a disability, if any of the following applies:

(1) The retail dealer is required to comply with the provisions of subsection 1.

(2) On or after the effective date of this Act, the retail dealer modifies or replaces a structure that is part of the retail motor fuel site, including but not limited to the exterior or interior of any building, a motor fuel pump, or a motor fuel storage tank. A modification does not include a cosmetic improvement or minor repair.

b. A retail dealer shall provide refueling assistance under paragraph "a" by doing all of the following:

(1) Displaying two signs indicating that the retail motor fuel site offers refueling assistance consistent with the Americans with Disabilities Act of 1990 and this section.

(a) The first sign shall bear the international symbol of accessibility and be posted in a conspicuous place that notifies the traveling public that the retail motor fuel site offers refueling assistance to individuals with disabilities. The sign shall be at least eighteen inches in width and twenty-four inches in height.

(b) The second sign shall notify customers of the hours that refueling assistance is available. The second sign shall be posted near a motor fuel pump where a call button is located as provided in subparagraph (2) and be easily readable by customers. The sign shall be nine inches in width and nine inches in height.

(2) Installing and maintaining at least one large

1 call button that is accessible by a customer who may  
2 request refueling assistance during the hours posted.  
3 (a) A call button shall be located near each  
4 motor fuel pump that dispenses a type of motor fuel  
5 classified as diesel fuel, gasoline, or E-85 gasoline.  
6 However, a call button is not required to be located  
7 near a motor fuel pump that dispenses a type of motor  
8 fuel if the call button is also near a motor fuel pump  
9 that dispenses another type of motor fuel. A call  
10 button shall be located within the reach of a customer  
11 who is inside a motor vehicle and capable of being  
12 operated by a customer with a closed hand.  
13 (b) A call button when activated must emit a  
14 recognizable sound inside a structure where an employee  
15 is regularly on duty.  
16 c. Notwithstanding paragraphs "a" and "b", a retail  
17 dealer is not required to provide refueling assistance  
18 as follows:  
19 (1) If the retail motor fuel site is a tank wagon.  
20 (2) If the retail motor fuel site has two or fewer  
21 licensed motor fuel pumps.  
22 (3) At any time that the retail motor fuel site is  
23 operating on a remote control basis with fewer than two  
24 employees on duty at the retail motor fuel site.>  
25 3. Page 2, after line 29 by inserting:  
26 <Sec. \_\_\_\_\_. **NEW SECTION. 422.11K Accessibility of**  
27 **motor fuel pumps tax credit.**  
28 1. The taxes imposed in this division, less the  
29 credits allowed under section 422.12, shall be reduced  
30 by an accessibility of motor fuel pumps tax credit.  
31 2. The taxpayer must qualify as all of the  
32 following:  
33 a. A retail dealer who sells and dispenses motor  
34 fuel through a motor fuel pump located at the retail  
35 dealer's permanent retail motor fuel site operating in  
36 compliance with chapter 214.  
37 b. An eligible small business as defined in 26  
38 U.S.C. §44.  
39 3. a. A taxpayer may claim a tax credit for  
40 providing refueling assistance to customers as provided  
41 in section 214.12.  
42 b. This section does not require that a taxpayer be  
43 eligible to claim a tax credit under 26 U.S.C. §44 or  
44 actually claim a tax credit under that section.  
45 c. A taxpayer may claim a tax credit as provided  
46 in this section regardless of whether the taxpayer is  
47 required to provide refueling assistance under section  
48 214.12.  
49 4. The taxpayer must file a claim for a tax credit  
50 and any required supporting documentation in a form and

1 manner prescribed by the department.  
2 5. The amount of a tax credit under this section  
3 shall not exceed actual and necessary expenditures  
4 incurred by a retail dealer in providing refueling  
5 assistance to customers at a retail motor fuel site  
6 as provided in section 214.12. The expenditures must  
7 directly relate to preparing or displaying signs and  
8 installing at least one call button as provided in that  
9 section.  
10 6. The amount of a tax credit shall not exceed five  
11 hundred dollars for each retail motor fuel site where  
12 the retail dealer sells and dispenses motor fuel and  
13 where the retail dealer provides refueling assistance  
14 as provided in subsection 5.  
15 7. If a tax credit is allowed, the amount of the  
16 tax credit claimed shall not be deductible under any  
17 other provision of law in determining taxable income  
18 for state tax purposes.  
19 8. a. A tax credit in excess of the taxpayer's  
20 liability for the tax year is not refundable but may be  
21 credited to the tax liability for the following five  
22 years or until depleted, whichever is earlier.  
23 b. A tax credit shall not be carried back to a tax  
24 year prior to the tax year in which the taxpayer claims  
25 the tax credit.  
26 Sec. \_\_\_\_\_. Section 422.33, Code 2014, is amended by  
27 adding the following new subsection:  
28 NEW SUBSECTION. 11. The taxes imposed under this  
29 division shall be reduced by an accessibility of motor  
30 fuel pumps tax credit. The taxpayer may claim the tax  
31 credit according to the same requirements, for the same  
32 amount, and calculated in the same manner, as provided  
33 in section 422.11K.>  
34 4. By striking page 2, line 34, through page 3,  
35 line 1, and inserting <subsection 2 requiring that  
36 signs and one or more call buttons be located at a  
37 retail motor fuel site take effect January 1, 2015.  
38 Sec. \_\_\_\_\_. APPLICABILITY. The sections of this Act  
39 enacting section 422.11K and section 422.33, subsection  
40 11, apply to tax years beginning on or after January  
41 1, 2015.>  
42 5. Title page, by striking lines 4 and 5 and  
43 inserting <department of agriculture and land  
44 stewardship, providing for a tax credit, and including  
45 effective and applicability date provisions.>  
46 6. By renumbering as necessary.

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RITA HART